



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

March 13, 2008

MEMORANDUM FOR MANAGER, EO DETERMINATIONS  
MANAGER, EO DETERMINATIONS QUALITY ASSURANCE

FROM: Robert Choi \s\ *Robert Choi*  
Director, EO Rulings and Agreements

SUBJECT: IRC 509(a)(3) Supporting Organizations

This memorandum transmits guidelines for processing applications for private foundation status classification under IRC 509(a)(3). The guidelines are set forth in the attachments to this memorandum, as described below:

1. Guide Sheet and Explanation for IRC 509(a)(3) Type I and Type II Supporting Organizations
2. Guide Sheet and Explanation for IRC 509(a)(3) Type III Supporting Organizations

The Guide Sheets and Explanations are being incorporated into IRM 7.20.7, Exempt Organizations Determination Letter Program, IRC 509(a)(3) Supporting Organizations Guide Sheets.